IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

App. No.: 10/665,315 | Art Unit: 2615

Applicants: Cheng et al. Examiner: Chau, Corey P.

Filed: Sept. 18, 2003 Confirmation No.: 5447

Title: MULTI-CHANNEL SURROUND TKHR Ref.: 250320-1040 SOUND EXPANSION METHOD Lien Cheng ref. 3852-P-1425

Mail Stop: AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Sir:

The FINAL Office Action mailed July 6, 2007, has been carefully considered. In response thereto, please enter the following amendments and consider the following remarks.